

### Introduction Section

## ADDITIONAL INFORMATION

### Scope of VITA/TCE

The VITA/TCE volunteer program provides assistance to individuals with limited income who need help completing simple federal and state income tax returns. Nonresident and part-year resident returns can be complex. This manual excludes instructions for the California long or short Form 540NR. This manual limits instructions to California resident returns only.

Generally, volunteer sites open as early as January 15<sup>th</sup> and provide assistance through April 15<sup>th</sup>. In all cases, VITA/TCE sites do not charge for assistance.

### General Filing Requirements

If in doubt about a filing requirement, file a return. By filing a return, your clients avoid penalties for failure to file.

If a client may be claimed as a dependent on someone else's return, file a return if gross income exceeds the standard deduction. Use the "Standard Deduction Worksheet for Dependents" to figure the standard deduction amount.

Remember, even if your client does not have a filing requirement, file a tax return to claim a refund if:

- There is California withholding on the Form W-2 or 1099.
- The client paid estimated tax payments to the State of California.
- The client paid out-of-pocket childcare expenses.